



Maricopa County

Clerk of the Board of Supervisors

301 West Jefferson Street
10th Floor
Phoenix, AZ 85003-2148
Phone: 602-506-3766
Fax: 602-506-6402
www.maricopa.gov

The letter provides information regarding a reclassification appeal. Please complete all of the items on the Property Tax Classification Appeals Form and return to:

Clerk of the Board of Supervisors
301 W. Jefferson 10th Floor
Phoenix, AZ 85003

A.R.S. §42-12052 provides two distinct appeal processes for property owners whose residential properties have been reclassified by the County Assessor from class three (primary residence of the owner or a qualifying family member of the owner) to class four (owner occupied non-primary residence or rental residential).

1. Under the first process, an owner has 30 days from the date on which the Assessor mailed the Notice of Reclassification of Residential Property, to appeal the reclassification to the Board of Supervisors, pursuant to A.R.S. §42-12052(C)(1). If the owner proves to the Board's satisfaction that the owner or a qualifying family member occupies the residence as a primary residence, the Board will order that the property be reclassified as class three for the current valuation year.
2. Following the Assessor's reclassification of a residence from class three to class four, the County Treasurer will assess a civil penalty against the property, pursuant to A.R.S. § 42-12052(C)(2), which must be paid within thirty days after the notice of penalty is mailed. The owner may appeal the penalty to the Board of Supervisors within the time required for payment. If the owner proves to the Board's satisfaction that the property is occupied by the owner or a qualifying family member as a primary residence, the Board shall waive the penalty and the property shall be listed as class three. Until paid or waived, the penalty constitutes a lien against the property.

You may use the same Appeal Form for either appeal process 1 or 2 above. Appeals not filed within the above timeframes cannot be considered.

Once we receive your completed Appeal Form, your appeal will be investigated and evaluated to determine whether sufficient evidence has been presented to establish that the residence is the primary residence of the owner or a qualifying family member. In addition to the information requested in the form, please provide copies of any documents that you believe support your appeal. You will be notified of the final decision of the Board of Supervisors.

We appreciate this opportunity to assist you with your appeal.

Sincerely,

A handwritten signature in cursive script that reads "Fran McCarroll".

Fran McCarroll
Clerk of the Board of Supervisors
602-506-3766